IN THE UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF OHIO WESTERN DIVISION

WORLDWIDE EQUIPMENT, INC. CASE NO. C-1-01-747

(Judge David S. Perelman)

Plaintiff/Counterclaim

Defendant

MILLER INDUSTRIES, INC.

Defendant/Counterclaim

Plaintiff

WORLDWIDE EQUIPMENT, INC. THIRD PARTY DEFENDANT,

FONTAINE MODIFICATION CO.'S,

IDENTIFICATION OF EXPERTS

Counterclaim Defendant/

Third Party Plaintiff

 \mathbf{v}

 \mathbf{v}

FONTAINE MODIFICATION CO.

Third Party Defendant

Third Party Defendant, Fontaine Modification Co. ("Fontaine Modification"), hereby identifies its expert witnesses pursuant to the Revised Trial Calendar Order filed on November 24, 2003:

1. Fontaine Modification does not have any specifically retained or specially employed experts requiring reports pursuant to Fed. R. Civ. P. 26(a)(2).

- 2. Fontaine Modification may ask opinion questions of the following individuals who dealt with the sales transactions at issue in this case and who will be identified in Fontaine Modification's Identification of Lay Witnesses to be filed on April 23, 2004:
 - A. J. Randy Polk and Terry Dotson, Worldwide Equipment, Inc. ("Worldwide Equipment") employees. They may testify regarding their knowledge of specific details concerning the sales transactions at issue in this case and Worldwide Equipment's customary and usual billing and accounting practices.
 - B. Clay Traylor, Jeff Badgley, Sandy Frantom and Greg Robbins, Miller Industries, Inc. ("Miller Industries") employees. They may testify about their knowledge of specific details concerning the sales transactions at issue in this case and Miller Industries' customary and usual billing and accounting practices.
 - C. Wade Roskam, Mark Hampshire, Mary Beth Trenner and Patti Wright, Fontaine Modification employees. They may testify about their knowledge of specific details concerning the sales transactions at issue in this case and Fontaine Modification's customary and usual accounts payable and accounting practices. They may also testify about attempting to reconcile the records produced by Worldwide Equipment and Miller Industries against Fontaine Modification's records.
- 3. Fontaine Modification may ask opinion questions of the following individual whose deposition has been taken in this case:
 - A. Samuel Dale Huffman, General Manager of Worldwide Equipment's Cincinnati, Ohio, division, taken on June 19, 2002. Mr. Huffman may testify about his understanding of the structure of the sale of the tow units to Fontaine Modification, the communication between and among the parties, and the payments made from Fontaine Modification and to Miller Industries. Mr. Huffman may also testify about his knowledge of specific details concerning the sales transactions at issue in this case and Worldwide Equipment's customary and usual billing and accounting practices.
- 4. As discovery proceeds, Fontaine Modification reserves the right to designate as expert witnesses those persons listed or identified in any supplemental responses to (1) Worldwide Equipment's Responses to Fontaine Modification's Discovery Requests and (2) Miller Industries' Responses to Fontaine Modification's Discovery Requests.

5. Fontaine Modification reserves the right to identify additional expert witnesses pursuant to Fed. R. Civ. P. 26 and the Revised Trial Calendar Order filed on November 24, 2003.

/s/ Gordon D. Arnold

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Fontaine Modification Company

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and accurate copy of the foregoing has been served upon Peter J. Stautberg, Attorney for Worldwide Equipment, Inc., 1400 Provident Tower, One East Fourth Street, Cincinnati, OH 45202; and W. Breck Weigel, Attorney for Miller Industries, Inc., Suite 2100 Atrium Two, 221 East Fourth Street, Cincinnati, OH 45202, this 14th day of April, 2004, via e-mail notice of electronic filing.

/s/Gordon D. Arnold Gordon D. Arnold